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**AVOYELLES PARISH CLERK OF COURT**

**FINANCIAL STATEMENTS**

**JUNE 30, 2002**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/11/02

***DUCOTE & COMPANY***  
***Certified Public Accountants***  
*219 North Main Street*  
*P. O. Box 309*  
*Marksville, LA 71351*

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**General Purpose Financial Statements  
As of and for the Year Ended June 30, 2002  
With Supplemental Information Schedules**

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## INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

The Honorable Samuel G. Couvillon  
Avoyelles Parish Clerk of Court  
Marksville, Louisiana


We have audited the accompanying general purpose financial statements of the Avoyelles Parish Clerk of Court as of and for the year ended June 30, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the Avoyelles Parish Clerk of Court management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Avoyelles Parish Clerk of Court as of June 30, 2002, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated November 6, 2002 on our consideration of the Clerk's internal control structure and a report dated November 6, 2002 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Avoyelles Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

  
DUCOTE & COMPANY  
Marksville, Louisiana  
November 6, 2002

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL STRUCTURE OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Samuel G. Couvillon  
Avoyelles Parish Clerk of Court  
Marksville, Louisiana

We have audited the general purpose financial statements of the Avoyelles Parish Clerk of Court as of and for the year ended June 30, 2002, and have issued our report thereon dated November 6, 2002. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Avoyelles Parish Clerk of Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Avoyelles Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

  
**DUCOTE & COMPANY**  
Marksville, Louisiana  
November 6, 2002

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

**AVOYELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**

**ALL FUND TYPES AND ACCOUNT GROUPS**

**Combined Balance Sheet**  
**June 30, 2002**

	Governmental Fund <u>General Fund</u>	Fiduciary Funds <u>Agency Funds</u>	Account Group General Fixed Asset Group	Total (Memorandum Only)
<b>ASSETS</b>				
Cash and cash equivalents	\$123,755	\$287,724	\$0	\$411,479
Investments	590,000	725,000	0	1,315,000
Receivables	27,044	0	0	27,044
Due from other funds	0	0	0	0
Accrued interest receivable	5,610	0	0	5,610
Office furnishings & equip	<u>0</u>	<u>0</u>	<u>456,753</u>	<u>456,753</u>
<b>TOTAL ASSETS</b>	<u>\$746,409</u>	<u>\$1,012,724</u>	<u>\$456,753</u>	<u>\$2,215,886</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$10,535	\$0	\$0	\$10,535
Payroll deductions payable	8,987	0	0	8,987
Unclaimed property	2,819	8,485	0	11,304
Unsettled deposits	<u>0</u>	<u>1,004,240</u>	<u>0</u>	<u>1,004,240</u>
<b>TOTAL LIABILITIES</b>	<u>22,340</u>	<u>1,012,724</u>	<u>0</u>	<u>1,035,065</u>
<b>FUND EQUITY</b>				
Investment in general fixed assets	0	0	456,753	456,753
Fund balance				
Unreserved - designated	0	0	0	0
Unreserved - undesignated	<u>724,069</u>	<u>0</u>	<u>0</u>	<u>724,069</u>
<b>TOTAL FUND EQUITY</b>	<u>724,069</u>	<u>0</u>	<u>456,753</u>	<u>1,180,822</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$746,409</u>	<u>\$1,012,724</u>	<u>\$456,753</u>	<u>\$2,215,886</u>

The accompanying notes are an integral part of this financial statement.

**AVOYELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**

**GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (GAAP Basis) and Actual**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- favorable (unfavorable)</u>
<b>REVENUES</b>			
Licenses and permits	\$9,500	\$8,677	\$(823)
Fees, charges, and commissions for services:			
Court costs, fees, and charges	515,000	521,969	6,969
Fees for recording legal documents	260,000	398,403	138,403
Fees for certified copies of documents	22,000	25,013	3,013
Criminal search fees	1,000	0	(1,000)
Miscellaneous	1,000	180	(820)
Use of money and property:			
Interest earnings	45,000	44,376	(624)
Total revenues	<u>853,500</u>	<u>998,618</u>	<u>145,118</u>
<b>EXPENDITURES</b>			
General government:			
Personal service and related benefit	585,000	557,531	27,469
Operating services	125,000	136,591	(11,591)
Materials and supplies	75,000	73,354	1,646
Travel and other charges	5,000	7,977	(2,977)
Capital outlay	60,000	23,433	36,567
Total expenditures	<u>850,000</u>	<u>798,885</u>	<u>51,115</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	3,500	199,733	196,233
<b>OTHER FINANCING SOURCES (USES)</b>			
Appropriations to other governmental units	0	(75,000)	(75,000)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	3,500	124,733	121,233
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>599,336</u>	<u>599,336</u>	<u>0</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$602,836</u>	<u>\$724,069</u>	<u>\$121,233</u>

The accompanying notes are an integral part of this financial statement.

## **NOTES TO FINANCIAL STATEMENTS**



**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Notes to Financial Statements  
As of and for the Year Ended June 30, 2002**

**INTRODUCTION**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public; the recorder of conveyances, mortgages, and other acts; and has other duties and powers provided by law. The clerk of court is elected for a four-year term.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Avoyelles Parish Clerk of Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Avoyelles Parish Police Jury is the financial reporting entity for Avoyelles Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Avoyelles Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

**AVOYELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**

**Notes to Financial Statements, (Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

**B. REPORTING ENTITY, (Continued)**

The Avoyelles Parish Police Jury, the financial reporting entity, has determined that the Avoyelles Parish Clerk of Court is not a component unit of the Avoyelles Parish Police Jury. The accompanying financial statements, therefore, present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise that financial reporting entity.

**C. FUND ACCOUNTING**

The clerk of court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the clerk of court are classified into two categories; governmental (General Fund) and fiduciary (agency funds). These funds are described as follows:

**General Fund**

The General fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and accounts for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

**Agency Funds**

The Advance Deposit and Registry of Court Agency Funds account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Notes to Financial Statements, (Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

**D. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Revenues are recognized when they become measurable and available as current assets.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**E. BUDGET PRACTICES**

The proposed budget for the 2002 fiscal year was made available for public inspection at the clerk's office on May 24, 2001. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 15 days prior to the public hearing. The budget hearing was held at the clerk's office on June 7, 2001. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year-end.

Formal budget integration (within the accounting records) is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the clerk of court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the clerk of court may invest in the United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Notes to Financial Statements, (Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

**G. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost.

**H. COMPENSATED ABSENCES**

The clerk of court has the following policy relating to vacation and sick leave: Employees of the clerk's office earn two weeks of vacation leave each year. Vacation leave must be used in the year earned. Employees are allowed seven days of sick leave each year. Sick leave is noncumulative.

There are no accumulated or vested vacation and sick leave benefits which require accrual to conform with generally accepted accounting principles.

**I. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due. There were no long-term obligations outstanding at June 30, 2002.

**J. FUND EQUITY**

**Reserves**

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

**Designated Fund Balances**

Designated fund balances represent tentative plans for future use of financial resources.

**K. TOTAL COLUMNS ON STATEMENTS**

Total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles.

**AVOYELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**

**Notes to Financial Statements, (Continued)**

**2. CASH AND CASH EQUIVALENTS**

At June 30, 2002, the clerk of court has cash and cash equivalents (book balances) totaling \$411,479 as follows:

Petty cash	\$ 50
Demand deposits	91,400
Interest bearing demand deposits	318,457
Other	<u>1,572</u>
Total	<u>\$411,479</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledge securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2002, the clerk has \$1,802,633 in deposits (collected bank balances). These deposits are secured from risk by \$1,478,659 of federal deposit insurance and \$323,974 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

**3. INVESTMENTS**

At June 30, 2002, the clerk of court holds investments totaling \$1,315,000 as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Certificates of Deposits	<u>\$1,315,000</u>	<u>\$1,315,000</u>
Total	<u>\$1,315,000</u>	<u>\$1,315,000</u>

These investments are stated on the balance sheet at cost. The investments are in the name of the clerk and are held at the clerk's office. Because the certificates are in the name of the clerk and are held by the clerk or the clerk's agent, the certificates are considered insured and registered, Category 3, in applying the credit risk of GASB Codification Section 150.164.

**AVOYELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**  
**Notes to Financial Statements, (Continued)**

**4. RECEIVABLES**

Receivables in the general fund totaled \$27,044 at June 30, 2002 detailed as follows:

Accounts Receivable	
Current	\$ 18,027
Over 30 days	1,449
Over 60 days	1,392
Over 90 days	4,876
Other	<u>1,300</u>
Total Receivables	\$ <u>27,044</u>

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

Balance June 30, 2001	\$ 454,583
Fiscal Year 2001-02:	
Additions	2,170
Deletions	<u>-</u>
Balance June 30, 2002	<u>\$ 456,753</u>

**6. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund unsettled deposits follows:

	<u>Unsettled Deposits at Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Unsettled Deposits at End of Year</u>
Agency funds:				
Advance Deposit	\$668,914	\$ 998,594	\$ 981,726	\$685,782
Registry of Court	<u>222,718</u>	<u>215,965</u>	<u>120,225</u>	<u>318,458</u>
Total	<u>\$891,632</u>	<u>\$1,214,559</u>	<u>\$1,101,951</u>	<u>\$1,004,240</u>

**AVOYELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**

**Notes to Financial Statements, (Continued)**

**7. CHANGES IN DESIGNATED FUND BALANCE**

A summary of changes in designated fund balance follows:

Balance June 30, 2001	\$73,200
Fiscal Year 2001-02:	
Additions	-
Deletions	<u>73,200</u>
Balance June 30, 2002	\$ <u>      </u>

**8. PENSION PLAN**

**Plan Description.** Substantially all employees of the Avoyelles Parish Clerk of Court are members of the Louisiana Clerk of Court Retirement and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their Final-average salary is the employee's average salary not to exceed 100 percent of their final average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

**Funding Policy.** Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Avoyelles Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.00 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Avoyelles Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Avoyelles Parish Clerk of Court's contributions to the System for the years ending June 30, 2002, 2001, and 2000 were \$47,241, \$46,329, and \$45,690, respectively, equal to the required contributions for each year.



**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Notes to Financial Statements, (Continued)**

**9. DEFERRED COMPENSATION PLAN**

Beginning in July 2000 the Clerk elected to participate in the Louisiana Public Employees Deferred Compensation Plan State of Louisiana, a component unit of the State of Louisiana. The plan offers its participants (eligible public employees) a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attribute to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State (without being restricted to the provisions of benefits under the plan), subject only to the claims of the State's general creditors. Participant's rights under the plan are equal to those of general creditors of the State in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the State's legal counsel that the State has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The State believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

**10. OTHER POSTEMPLOYMENT BENEFITS**

The Avoyelles Parish Clerk of Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the clerk's employees become eligible for these benefits if they reach normal retirement age while working for the clerk of court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's portion of premiums) as an expenditure when the monthly premiums are due. The cost of providing these benefits for the 2 retirees is not separable from the cost of providing benefits for the 14 active employees.

**11. LITIGATION**

At June 30, 2002, the Avoyelles Parish Clerk of Court was not involved in any litigation and legal counsel is not aware of any unasserted claims.

**12. EXPENDITURES OF CLERK OF COURT PAID BY THE PARISH POLICE JURY**

Certain operating expenditures of the clerk's office are paid by the parish police jury are not included in the accompanying financial statements. These expenditures are summarized as follows:

Property/General liability insurance	\$ 3,009
Microfilm	<u>12,935</u>
Total	<u>\$15,944</u>



## **SUPPLEMENTARY INFORMATION**

## **COMBINING FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS**

### **FIDUCIARY FUND TYPE - AGENCY FUNDS**

#### **ADVANCE DEPOSIT FUND**

The Advance Deposit fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all cost have been paid.

#### **REGISTRY OF COURT FUND**

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds which have been ordered by the court to be held until judgement had been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**FIDUCIARY FUNDS - AGENCY FUNDS**

**Combining Balance Sheet  
June 30, 2002**

	Advance Deposit Fund	Registry of Court Fund	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$(30,733)	\$318,458	\$287,725
Investments	<u>725,000</u>	<u>0</u>	<u>725,000</u>
<b>TOTAL ASSETS</b>	<u>\$694,267</u>	<u>\$318,458</u>	<u>\$1,012,725</u>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Unclaimed property	\$8,485	\$0	\$8,485
Unsettled deposits	<u>685,782</u>	<u>318,458</u>	<u>1,004,240</u>
<b>TOTAL LIABILITIES</b>	<u>\$694,267</u>	<u>\$318,458</u>	<u>\$1,012,725</u>

**AVOYELLES PARISH CLERK OF COURT**  
**Marksville, Louisiana**

**FIDUCIARY FUNDS - AGENCY FUND**

**Combining Schedule of Changes in Unsettled Balances**  
**For the Year Ended June 30, 2002**

	Advance Deposit Fund	Registry of Court Fund	Total
<b>UNSETTLED DEPOSITS AT BEGINNING OF YEAR</b>	\$668,914	\$222,718	\$891,632
Additions			
Deposits			
Suits and Successions	998,595	0	998,595
Judgements	0	210,023	210,023
Interest earnings on investments	0	5,941	5,941
<b>Total Additions</b>	<b>998,595</b>	<b>215,964</b>	<b>1,214,559</b>
Reductions			
Clerk's costs (transferred to General Fund)	489,677	0	489,677
Settlements to litigants	313,860	117,939	431,799
Attorney, curator, and notary	7,985	0	7,985
Judge's fees	30,103	0	30,103
Witnesses, appraisers, etc	1,464	0	1,464
Sheriff's fees	112,881	0	112,881
Other reductions	25,758	2,287	28,045
<b>Total Reductions</b>	<b>981,727</b>	<b>120,226</b>	<b>1,101,953</b>
<b>UNSETTLED DEPOSITS AT END OF YEAR</b>	<b>\$685,782</b>	<b>\$318,457</b>	<b>\$1,004,239</b>

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Schedule of Current Year Findings and Questioned Costs  
For The Year Ended June 30, 2002**

**Section I-Internal Control and Compliance Material to the Financial Statements**

No new findings noted .

**Section 11-Management Letter**

None

**AVOYELLES PARISH CLERK OF COURT  
Marksville, Louisiana**

**Schedule of Prior Audit Findings  
For The Year Ended June 30, 2002**

<b>Finding Ref No.</b>	<b>Fiscal Year Finding Initially Occurred</b>	<b>Description of Finding</b>	<b>Corrective Action Taken</b>	<b>Planned Corrective Action / Partial Action Taken</b>
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**Section I-Internal Control and Compliance Material to the Financial Statements**

No findings noted.

**Section 11-Management Letter**

None